

Article - Tax - Property

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§4–401.

(a) The governing body of a county, the chief administrative officer in Montgomery County, or the supervisor in Baltimore City for any local taxes that are due, shall make allowances for:

- (1) insolvencies or removals as to personal property;
- (2) refunds made under law; or
- (3) decreasing or abating assessments under § 8-419 of this article.

(b) On certificates by the governing body of a county, the chief administrative officer in Montgomery County, or the supervisor in Baltimore City, the Comptroller, for any State taxes that are due, shall make allowances for:

- (1) insolvencies and removals as to personal property;
- (2) refunds made under law; or
- (3) decreasing or abating of assessments under § 8-419 of this article.

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